



Form 3M  
**Income Tax Return for Clubs and Other  
Organizations not Engaged in Business for Profit**  
(Organizations whose gross income is \$100 or less are not required to file a return)

1999

**Massachusetts  
Department of  
Revenue**

<b>For calendar year 1999 or taxable year beginning</b>		<b>, 1999 and ending</b>	
Name of organization		Federal identification number	
Street address	City or town	State	Zip
Date of organization		If using the whole-dollar method, ▶ check box <input type="checkbox"/>	
Organization's books are in care of		Principal organization activity	
Street address	City or town	State	Zip

Has the federal government changed your taxable income for any prior year which you have not yet reported to Massachusetts? ▶ ☐ Yes ☐ No. If "Yes," complete a new Form 3M for that year and mark "Amended" across the top of the form. This must be done within one year after final U.S. determination.

### Computation of Tax

1 5.95% income, including interest from Mass. banks.* List sources and amounts	▶ 1	
2 Interest and dividend income (from Massachusetts Schedule B, line 18)	▶ 2	
3 Total 5.95% income. Add line 1 and line 2.	▶ 3	
4 Tax on 5.95% income. Multiply line 3 by .0595.	▶ 4	
5 Taxable 12% capital gains (from Massachusetts Schedule B, line 19)	▶ 5	
6 Tax on 12% capital gains. Multiply line 5 by .12	▶ 6	
7 Tax on long-term capital gains (from Massachusetts Schedule D, line 19; not less than "0")	▶ 7	
8 Total tax. Add lines 4, 6 and 7.	▶ 8	
9 1998 overpayment applied to your 1999 estimated tax.	▶ 9	
10 1999 Massachusetts estimated tax payments (do not include amount in line 9)	▶ 10	
11 Payments made with extension.	▶ 11	
12 Capital gains tax credit from previous years (see instructions; attach Sched. CGT)	▶ 12	
13 Total payments. Add lines 9, 10, 11 and 12.	▶ 13	
14 Overpayment. If line 8 is smaller than line 13, subtract line 8 from line 13.	▶ 14	
15 Amount of overpayment to be credited to your 2000 estimated tax	▶ 15	
16 Amount of your refund. Subtract line 15 from line 14	▶ 16	
17 Amount of tax due. If line 13 is smaller than line 8, subtract line 13 from line 8	▶ 17	
18 M-2210 penalty ▶ \$ _____; Late file/pay penalties* ▶ \$ _____ Total penalty	▶ 18	
19 Interest on unpaid balance*	▶ 19	
20 Total payment due at time of filing. Add lines 17, 18 and 19	▶ 20	

Make check payable to: Commonwealth of Massachusetts.

**Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge.**

Your signature	Date	Paid preparer's signature	Date
Title			
Firm name		PTIN or SSN	
Street address	City or town	State	Zip

This return is due on or before the fifteenth day of the fourth month after the close of the taxable year, calendar or fiscal. Make check or money order payable to **Commonwealth of Massachusetts**. Mail return, together with payment in full, to: **Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.**

\*See Form 1 instructions.

STAPLE CHECK HERE

## Schedule B. Interest, Dividends and Certain Capital Gains & (Losses)

<b>1</b>	Enter taxable interest (other than interest from Massachusetts banks) received during the year . . . . .	<b>1</b>	
<b>2</b>	Enter taxable dividends received during the year . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	
<b>4</b>	Enter taxable interest (other than interest from Massachusetts banks) and dividends from all partnerships and non-Massachusetts estates and trusts . . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4. If you have no short-term capital gains or (losses), long-term gains on collectibles and pre-1996 installment sales, carryover short-term (losses) from prior years, or net long-term capital (losses), omit lines 6–17. Enter this amount in line 18 and on Form 3M, line 2. Omit lines 19 and 20. Otherwise complete Schedule B. . . . .	<b>5</b>	
<b>6</b>	Short-term capital gains (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f)). . . . .	<b>6</b>	
<b>7</b>	Long-term capital gains on collectibles and pre-1996 installment sales (from Mass. Schedule D, line 10)*. . . . .	<b>7</b>	
<b>8</b>	Add lines 5, 6 and 7. . . . .	<b>8</b>	
<b>9</b>	Short-term capital (losses) (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f)) . . . . .	<b>9</b>	( )
<b>10</b>	Prior short-term (losses) for years beginning after 1981 (from 1998 Mass. Schedule B, line 14). . . . .	<b>10</b>	( )
<b>11</b>	Combine lines 8, 9 and 10. If the total is a (loss), and any amount in Schedule D, line 15, columns A, B, C or D is a positive amount, go to line 12. If the total is a (loss) and all the amounts in Schedule D, line 15, columns A, B, C or D are "0" or less, omit lines 12–17, enter "0" on lines 18 and 19 and enter the amount from line 11 on line 20. If a positive amount, omit line 12 and go to line 13 . . . . .	<b>11</b>	
<b>12</b>	Short-term capital (losses) applied against long-term capital gains (see instructions). . . . .	<b>12</b>	
<b>13</b>	Subtotal. Combine line 11 and line 12. If the total is a (loss), omit lines 14–17, enter "0" on lines 18 and 19, and enter the amount from line 13 on line 20. If line 13 is a positive amount and any amount in Schedule D, line 13, columns A, B, C or D is a (loss), go to line 14. If line 13 is a positive amount and any amount in Schedule D, line 13, columns A, B, C or D is "0" or greater, omit line 14 and enter the amount from line 13 in line 15. . . . .	<b>13</b>	
<b>14</b>	Long-term capital (losses) applied against short-term capital gains (see instructions). . . . .	<b>14</b>	
<b>15</b>	Subtotal. Subtract line 14 from line 13. Enter result here. If line 15 is "0," omit lines 16 and 17, and enter "0" in lines 18, 19 and 20 . . . . .	<b>15</b>	
<b>16</b>	Long-term net collectible gain deduction. If there is no entry in line 7, enter "0." If line 7 shows a gain, enter 50% of line 7 less 50% of (losses) in lines 9, 10 and 14, but not less than "0" . . . . .	<b>16</b>	
<b>17</b>	Adjusted gross interest, dividends and certain capital gains. Subtract line 16 from line 15. Not less than "0" . . . . .	<b>17</b>	
<b>18</b>	Taxable interest and dividends. If line 17 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. If line 17 is less than line 5, enter the amount from line 17 here and on Form 3M, line 2 . . . . .	<b>18</b>	
<b>19</b>	Taxable 12% capital gains. Subtract line 18 from line 17. Not less than "0." Enter result here, and on Form 3M, line 5 . . .	<b>19</b>	
<b>20</b>	Available short-term (losses) for carryover in 2000. Enter amount from line 13 only if it is a (loss). If line 13 is not completed, enter the amount from line 11, only if it is a (loss) . . . . .	<b>20</b>	( )

\*See Form 1 instructions.

# Schedule D. Long-Term Capital Gains and (Losses) Excluding Collectibles

(Attach copy of U.S. Schedule D)

For lines 1 through 6, 8 and 10 enter in the appropriate column amounts from the sale, exchange or involuntary conversion of Massachusetts capital assets:

	A. Held more than 1 year but not more than 2 years	B. Held more than 2 years but not more than 3 years	C. Held more than 3 years but not more than 4 years	D. Held more than 4 years
<b>1</b> Enter amounts included in U.S. Schedule D, line 8, column f. . . . . <b>1</b>				
<b>2</b> Enter amounts included in U.S. Schedule D, line 9, column f. . . . . <b>2</b>				
<b>3</b> Enter amounts included in U.S. Schedule D, line 11, column f. . . . . <b>3</b>				
<b>4</b> Enter amounts included in U.S. Schedule D, line 12, column f. . . . . <b>4</b>				
<b>5</b> Enter amounts included in U.S. Schedule D, line 13, column f. . . . . <b>5</b>				
<b>6</b> Carryover losses from prior years. See instructions. . . . . <b>6</b>	( )	( )	( )	
<b>7</b> Combine lines 1 through 6 . . . . . <b>7</b>				
<b>8</b> Massachusetts differences, if any* (attach additional statement) . . . . . <b>8</b>				
<b>9</b> Massachusetts 1999 gains or (losses). Exclude/subtract line 8 from line 7 . . . . . <b>9</b>				
<b>10</b> Long-term gains on collectibles and pre-1996 installment sales.* Also, enter this amount in Schedule B, line 7. . . . . <b>10</b>				
<b>11</b> Subtotal. Subtract line 10 from line 9. . . . . <b>11</b>				
<b>12</b> Long-term capital (losses) applied against long-term capital gains (see instructions) . . . . <b>12</b>				
<b>13</b> Subtotal. Combine line 11 and line 12 . . . . . <b>13</b>				
<b>14</b> Long-term capital (losses) applied against short-term capital gains (see instructions) . . . . <b>14</b>				
<b>15</b> Subtotal. Combine line 13 and line 14 . . . . . <b>15</b>				
<b>16</b> Short-term capital (losses) applied against long-term capital gains (see instructions) . . . . <b>16</b>				
<b>17</b> Adjusted long-term capital gains/losses. Subtract line 16 from line 15. . . . . <b>17</b>				
	Multiply line 17, col. A by .05; enter result below	Multiply line 17, col. B by .04; enter result below	Multiply line 17, col. C by .03; enter result below	Multiply line 17, col. D by .02; enter result below
<b>18</b> Multiply line 17 by the applicable tax rate . . . . <b>18</b>				
<b>19</b> Tax on long-term capital gains. Add line 18A, line 18B, line 18C and line 18D. Not less than "0." Enter result here and on Form 3M, line 7. . . . . <b>19</b>				
<b>20</b> Available (losses) for carryover in 2000. Enter in line 20, column A the amount from line 15, column A, only if it is a (loss). Enter in line 20, column B the amount from line 15, column B, only if it is a (loss). Enter in line 20, column C the amount from line 15, column C, only if it is a (loss). Enter in line 20, column D the amount from line 15, column D, only if it is a (loss) . . . . . <b>20</b>	Column A carryover amount	Column B carryover amount	Column C carryover amount	Column D carryover amount

\*See Form 1 instructions.

# Form 3M Instructions

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This form is solely for the use of clubs, labor unions, political committees, taxable fraternal organizations and all other organizations not engaged in business for profit, and consequently having only taxable dividends, interest, capital gains, Massachusetts savings deposit interest and other miscellaneous income. If such an organization has taxable business or other income, the return should be made on Form 3, Partnership Return of Income, and each member must include his/her share by class of income on his/her individual income tax return. Religious organizations, whether incorporated, and fraternal societies, orders or associations, operating under the lodge system or for the inclusive benefit of the members of a fraternity, itself operating under the lodge system, and providing life, sick, accident or other benefits for the members of such society, order or association or their dependents, are exempt from taxation and do not need to file this return.

**Line 12.** Recent legislation made changes to the calculation of tax on capital gains and interest and dividends. These changes are retroactive to 1996. If any of the changes reduce the amount of tax for 1996, 1997 or 1998, you may recalculate your tax for those prior years. The difference in the amount of tax previously paid and the amount of tax calculated under the new legislation may be claimed in several ways. You may apply for a refund of the difference or it may be claimed as a credit on the succeeding years tax form. If you elect the option to claim a credit on the succeeding years tax form, enter in line 12 the amount of the credit as calculated on Schedule CGT, Capital Gains Tax Recalculation.

If you had capital gains and (losses) in 1996, 1997 and/or 1998 and wish to recalculate your tax based on these new provisions, you can obtain Schedule CGT, Capital Gains Tax Recalculation and Instructions, by visiting DOR's website at [www.state.ma.us/dor](http://www.state.ma.us/dor). This information is also available by calling DOR at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089, and pressing option 2 for tax forms.

For a detailed explanation of the new law, see TIR 99-17.

**Schedule B, Line 12 and Schedule D, Line 16.** If Schedule B, line 11 is a (loss) and any amount in Schedule D, line 15, columns A, B, C or D is a positive amount, you must complete a pro forma version of the Short-Term Capital (Losses) Applied Against Long-Term Capital Gains Worksheet found on page 32 in the Form 1 instruction booklet. When completing the worksheet, substitute Schedule B, line 11 (Form 3M) for Schedule B, line 17 (Form 1); Schedule D, line 15 (Form 3M) for Schedule D, line 16 (Form 1); Schedule D, line 16 (Form 3M) for Schedule D, line 17 (Form 1); and Schedule B, line 12 (Form 3M) for Schedule B, line 18 (Form 1).

**Schedule B, Line 14 and Schedule D, Line 14.** If Schedule B, line 13 is a positive amount and any amount in Schedule D, line 13, columns A, B, C or D is a (loss), you must complete a pro forma version of the Long-Term Capital (Losses) Applied Against Short-Term Capital Gains Worksheet found on page 32 in the Form 1 instruction booklet. When completing the worksheet, substitute Schedule B, line 13 (Form 3M) for Schedule B, line 19 (Form 1); Schedule D, line 13 (Form 3M) for Schedule D, line 14 (Form 1); Schedule D, line 14 (Form 3M) for Schedule D, line 15 (Form 1); and Schedule B, line 14 (Form 3M) for Schedule B, line 20 (Form 1).

**Schedule D, Line 6.** If you recalculated your capital gains and (losses) and now have a carryover (loss) from a prior year, enter in line 6 the amount of carryover (losses) from prior years from your recalculated 1998 Schedule D.

If you had capital gains and (losses) in 1996, 1997 and/or 1998 and wish to recalculate your tax based on these new provisions, you can obtain Schedule CGT, Capital Gains Tax Recalculation and Instructions by visiting DOR's website at [www.state.ma.us/dor](http://www.state.ma.us/dor). This information is also available by calling DOR at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089, and pressing option 2 for tax forms.

If you did not recalculate your capital gains and (losses) from prior years, multiply any amount from your 1998 Mass. Schedule D, line 16 by 20 and enter the result in line 6, column A.

For a detailed explanation of the new law, see TIR 99-17.

**Schedule D, Line 12.** If any amount in Schedule D, line 11 columns A, B, C or D is a positive amount and any amount in Schedule D, line 11, columns A, B, C or D is a (loss), you must complete a pro forma version of the Long-Term Capital (Losses) Applied Against Long-Term Capital Gains Worksheet found on pages 36-38 in the Form 1 instruction booklet. When completing the worksheet, substitute Schedule D, line 11 (Form 3M) for Schedule D, line 12 (Form 1) and Schedule D, line 12 (Form 3M) for Schedule D, line 13 (Form 1).

**Where to file.** Mail Form 3M and all accompanying schedules to:

**Massachusetts Department of Revenue  
PO Box 7018  
Boston, MA 02204**